

**HELM-ATLANTIC ASSOCIATES  
LIMITED PARTNERSHIP**

One Embarcadero Center  
San Francisco, CA 94111  
415/398-4510 415/398-4816 FAX

VIA AIR COURIER

November 12, 1993

Ms. Mildred Lee  
Recordations Unit  
Interstate Commerce Commission  
12th and Constitution Avenue, N.W.  
Washington, DC 20423

18473  
NOV 15 1993-3 10 PM  
INTERSTATE COMMERCE COMMISSION

Dear Ms. Lee:

Enclosed are two (2) originals of the Memorandum of Lease of Railroad Equipment dated as of October 1, 1993 between the following parties:

Lessor: Helm-Atlantic Associates,  
A Delaware Limited Partnership

By: Helm Atlantic Corporation,  
its General Partner  
c/o Helm Financial Corporation  
One Embarcadero Center, Suite 3500  
San Francisco, CA 94111

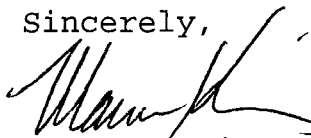
Lessee: Indiana Harbor Belt Railroad Company  
2721 161st Street  
Hammond, IN 46323-1099

The equipment involved in this transaction is as follows:

Equipment: Fifty-three (53) Railcars (See Exhibit A  
for Car Numbers)

Please file this agreement as a primary document. The filing fee of \$16.00 is included in the enclosed check.

Sincerely,

  
Maureen Krieg  
Contracts Administrator

mek  
Enclosures (2)

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MEMORANDUM OF  
LEASE OF RAILROAD EQUIPMENT

INTERSTATE COMMERCE COMMISSION

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT made as of October 1, 1993 is intended to evidence the Lease of Railroad Equipment dated as of October 1, 1993 (the "Lease") between HELM-ATLANTIC ASSOCIATES, a Delaware limited partnership ("Lessor"), and INDIANA HARBOR BELT RAILROAD COMPANY, an Indiana corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. Lessor has the right to lease the fifty-three (53) railcars, more fully described in Exhibit A hereto (the "Units"). Lessee leased from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

## LESSOR

HELM-ATLANTIC ASSOCIATES, a  
Delaware Limited Partnership

By: Helm Atlantic Corporation,  
its General Partner

By: 

Title: President

Date: 10/8/93

## LESSEE

INDIANA HARBOR BELT RAILROAD  
COMPANY

By: 

C. H. ALLEN  
Title: GENERAL MANAGER

Date: 10/5/93

EXHIBIT A

To the Memorandum of Lease of Railroad Equipment

Dated October 1, 1993

Equipment Description:

Fifty-three (53), 100-ton coil steel railcars

Unit Numbers:

IHB 1200-1252

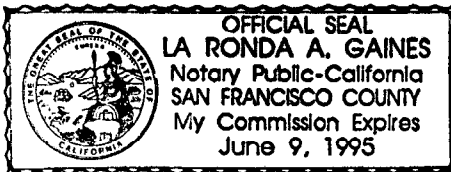
STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

On October 8, 1993, before me, LA RONDA A. GAINES  
personally appeared David R. Eckles, President of **HELM ATLANTIC CORPORATION**,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



Witness my hand and official seal.

LA RONDA A. GAINES  
SIGNATURE OF THE NOTARY

STATE OF Indiana )  
COUNTY OF Lake ) S

On this 5 day of October, 1993, before me personally appeared C. H. ALLEN, to me personally known, who, being by me duly sworn, says that he is GENERAL MANAGER of **INDIANA HARBOR BELT RAILROAD COMPANY**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Diane R. Pender  
Notary Public

My Commission Expires:

[Notarial Seal]

DIANE R. PENDER  
NOTARY PUBLIC STATE OF INDIANA  
LAKE COUNTY  
MY COMMISSION EXP SEPT 19, 1994